SHORT DEEDS.

AN ACT TO FACILITATE THE GRANTING OF CERTAIN LEASES, 8 & 9 VIC. CAP. 124.

This Act, which received the royal assent on the 8th of August last, came into operation on the 1st inst. The preamble simply asserts it to be "expedient to facilitate the leasing of lands and tenements," and the first clause enacts that certain short forms of words (which are given in a schedule) shall be taken to have the same effect and to be construed as if other and longer forms (which are also given in the same schedule), had been inserted in any deed drawn up as follows, or to any other deed which shall be expressed to be made in pursuance of this Act.

This indenture made the day of one thousand eight hundred and forty- [*or other year*], in pursuance of an Act to facilitate the granting of certain leases, between [*here insert the names of the parties, and Recitals, if any*] witnesseth, that the said [*lessor*] or [*lessors*] doth *or* do demise unto the said [*lessee*] *or* [*lessees*], his [*or* their] executors, administrators, and assigns, all, &c. [*parcels*], from the day of for the term of thence ensuing, yielding therefore during the said term the rent of [*state the rent and mode of payment*].

In witness whereof the said parties hereto have hereunto set their hands and seals.

The second clause enacts "That every such deed unless any exception be specially made therein, shall be held and construed to include all outhouses, buildings, barns, stables, yards, gardens, cellars, ancient and other lights, paths, passages, ways, waters, watercourses, liberties, privileges, easements, profits, commodities, emoluments, hereditaments, and appurtenances whatsoever, to the lands and tenements therein comprised belonging or in anywise appertaining."

The third clause relates to remuneration for preparing and executing any deed under the Act, and enacts that in estimating the proper sum to be charged for such transaction, the taxing officer shall consider not the length of such deed, but only the skill and labour employed and responsibility incurred in the preparation thereof.

The fourth clause enacts, that any deed failing to take effect by virtue of this Act, shall nevertheless be as valid as if the Act had not been made.

The construction clause enacts, that for the purposes of this Act "unless there be something in the subject or context repugnant to such construction, the word 'lands' shall extend to all tenements and hereditaments of freehold tenure, and to such customary lands as will pass by deed or deed and surrender, and not by surrender alone or any undivided part or share therein respectively."

EFFLUVIA FROM SEWERS.

Sir,—On again introducing this subject before your readers, I am happy to say, that since the appearance of my former letter, I have received one or two communications from persons especially interested, offering me their assistance in more fully placing before the public opinions of, and remedies for, this great unnecessary evil. As a prelude, I would mention as a fact, that to such an extent has the practice of "venting" sewers been carried of late, that those gulley-holes which were trapped formerly, have been opened, and in some cases, even in the centre of the road-way, holes have been made in connection with the sewers, the fumes arising from which would sometimes, throw into the shade any comparison with the worst cesspool.

In referring to your correspondent's letter in your number of the 20th September, I would beg to offer a few observations on his comments. First, as regards the originality of the plan in point of "trapping," I do not arrogate such to myself as new; I only lay claim to, and advocate its introduction, when in combination with my system of "columns," or "vitiated air flues."* Secondly, to his fears as to the bursting of sewers. When this occurs, it is not owing to the pent-up gases in the sewers, but chiefly to their unsound, as well as unfit construction, many of them being entirely destitute of the form calculated to withstand the immense hydraulic pressure, to which the sewers of London are continually subject. Again, with regard to the effluvia; I think the application of windguards or draft-creating machinery, would be found quite unnecessary, from the volatile nature of the gas, and the ever-existing draft in sewers, adhering at the same time to the idea, that it would be better to destroy the effluvia, if possible, than to allow it to float in the atmosphere.

I have now brought myself to that portion of my letter most interesting to your many able readers, viz., as to what sort of trap I should propose. I have revolved many ideas in my mind, and have now prepared a trap, the construction and applicability of which may induce comments from those not merely "*theoretically*," but (I hope) "*practically*" acquainted with the subject. I feel convinced that as the vast accumulations of mud in all the streets of the metropolis, will render the cleansing of the cistern, or lower part, an act of frequent occurrence, it is necessary that any trap that may be brought forward, should be so constructed, as to be removable with the utmost facility on any emergency.

Before concluding, I would say a few words on the varied application of the "columns," to render which ornamental as well as useful, the addition of gas-pendants in large thoroughfares would prove of great service to night traffic, while the introduction of doors at the bottom might serve as an easy communication in all parts with the bowels of the metropolis.

Although in introducing the subject before you I venture to anticipate the cordial good wishes and support of your correspondents in forwarding its introduction, yet I almost despair of its adoption till the strong hand of the legislature interferes to put a stop to the erroneous ideas and actions so conspicuously manifest in the present system of sewerage.

151, New Bond-street. J. L.

*** We have not engraved the drawing of the trap sent, as it does not appear to have any advantages over a trap figured in the second volume of The Builder, p. 594, and is less simple.

* We are compelled, in justice to a former correspondent, to refer "J. L." to p. 179. *ante*, where he will find columns for the escape of the vitiated air, proposed by "W. Rowland."

New Books.

Double Entry Elucidated, an improved method of teaching Book keeping. By B. T. Foster. Souter and Law, Fleet-street.

Dr. Johnson, who has a sentence for every thing, says justly, "Let no man enter into business while he is ignorant of the method of regulating books; never let him imagine that any degree of natural abilities will enable him to supply this deficiency, or preserve a multiplicity of affairs from inextricable confusion." Nevertheless, half the youths who leave school prepared, as is said, for the counting-house, know literally nothing of book-keeping, the mode of instruction adopted is for the most part so inadequate, so unscientific, and so irrational. Principles of universal application are kept out of view, and all is made to rest on a few arbitrary rules. The result is, as the author of the work before us observes in the introduction, that—

"It has become an established maxim among merchants and men of business, that a knowledge of book keeping cannot be attained, except by dint of long practice in the counting-house; and, consequently that all attempts to teach the science are useless and absurd. We are not surprised to find that deemed impossible, which, in ninety-nine cases out of a hundred, is not accomplished; but are we justified in abandoning the pursuit of an object, before we have ascertained whether the means employed for its attainment are adapted to the end? Is there any sound reason why book-keeping should not be as efficiently taught as any other art or science? Geometry, navigation, land-surveying, and the like, are subjects which require, on the part of the learner, far greater powers of mind and thought, and a much greater exertion of those powers; and yet boys are found to obtain at school a satisfactory knowledge of these branches. How then is it that book-keeping cannot be taught? I answer, because the subject is not understood; the student is left to *learn* instead of being taught; rules are substituted for reasons; particular forms are confounded with general principles; and the memory is burthened at the expense of the understanding. True it is that most youths bring from school a fairly written, finely flourished set of books; and these are exhibited to the fond parent as a proof of his proficiency; but as the fox said of the mask, '*Quanta species sed cerebrum non habet*' (it is a fine head to look at, but there are no brains within),—the boy's hands may have learned book-keeping, but his understanding is perfectly guiltless of it!"

He does not overstate the importance of the matter when he says:—

"If we would place a check upon wild speculation—diminish the number of bankruptcies—afford a timely warning against extravagant expenditure, and throw a light into the obscure recesses where fraud and embezzlement are wont to lurk undetected—we know no better way of beginning than by urging a complete and effectual reform in this department of commercial education. Nay not only do we consider the interests of the commercial community deeply involved in the issue of this movement, we contend further that no youth, for whatever occupation he may be destined, should be considered to have completed even a common or tolerable education, until he can commence his intercourse with the world with a knowledge of that art which is so essential, so indispensable to the protection of his rights, which in truth will alone enable him to prove or maintain the distinction of *meum* and *tuum*. Let it then be taught in every school throughout the kingdom."

In the book before us the author endeavours to develop, by means of analysis, the principles upon which every form of accounts is based, and to force the student to think. The instructions in it are full and clear, and well calculated to impress the student. The following "general principles" will serve as a specimen of the author's style:—

"1. When the ledger is adjusted, the difference between the two sides of the stock account is *inversely* equal to the collective result of all the remaining accounts; and this difference, in each case, shews the merchant's real worth, or, if he be insolvent, his net deficiency.

2. Debtors and creditors are always in opposition to each other. Thus the respective items on the debtor side of one account are credits in some different account; and those on the creditor side, are debits in some other account.

3. Every transaction relating to property may be virtually considered under the single denomination of *barter*, or the exchanging of one thing for another: hence each transaction affects at least two accounts, and must be entered on the debtor side of one, and on the creditor side of the other. The *recipient* account is always debtor, and the *imparting* account always creditor.

4. To increase, or add a sum to, the debit side of an account, is in effect the same as to decrease, or subtract a sum from, its credit side; and *vice versâ*.

5. The aggregate amount of *debtors* in the ledger is equal to the aggregate amount of *creditors*; and, consequently, the debtors and creditors affected by each transaction are, in every case, equal.

The assets or debtors, and the liabilities or creditors, are at first equilibrated or made equal, by means of the stock account; and as every subsequent transaction affects an equal amount of debtors and creditors respectively (See 5 General Principle), this equilibrium is maintained throughout. The increase or decrease of the capital is exhibited by the net gain being carried to the credit, or the net loss to the debit, of stock; whilst in each case an opposite debit or credit, of corresponding value, is made in some one of the money, merchandise, or personal accounts."

Building Societies.—An important decision was declared in one of the Middlesex Registration Courts on Monday (Bethnal-green), relative to the right of shareholders of a building society to vote for parliamentary representatives. The claimants (the Court held) had an estate in equity, and that sufficient value had been shewn to entitle each to vote. Nineteen had been shareholders more than twelve months. Their claims were consequently held to be good.

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